

Issued under P.A. 281 of 1967. Filing is mandatory.

Attachment Sequence No. 01

Primary Filer's Social Security Number

1.	Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions .....	1.	<div></div>	<div></div> . <div></div> 00
2.	Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see p. 15).....	2.	<div></div>	<div></div> . <div></div> 00
3.	Gains from Michigan MI-1040D and MI-4797.....	3.	<div></div>	<div></div> . <div></div> 00
4.	Losses attributable to other states (see p. 15) .....	4.	<div></div>	<div></div> . <div></div> 00
5.	Net loss from federal column of your Michigan MI-1040D or MI-4797.....	5.	<div></div>	<div></div> . <div></div> 00
6.	Other (see p. 15). <b>Describe:</b> .....	6.	<div></div>	<div></div> . <div></div> 00
7.	<b>Total additions.</b> Add lines 1 through 6. Enter <i>here</i> and on MI-1040, line 11 .....	7.	<div></div>	<div></div> . <div></div> 00

8.	Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10 .....
<b>9.</b>	Military pay from U.S. Armed Forces included in MI-1040, line 10 (attach W-2). (Include retirement pay on line 12 of this schedule) .....
<b>10.</b>	Gains from federal column of Michigan MI-1040D and MI-4797.....
<b>11.</b>	Income attributable to another state. <b>Explain type and source:</b> _____
<b>12.</b>	Retirement or pension benefits included in MI-1040, line 10. (Include military retirement here.) See exceptions, page 16. <b>Name of payer:</b> _____
<b>13.</b>	Dividend/interest/capital gains deduction for senior citizens (see p. 16) .....
<b>14.</b>	Social Security benefits from U.S. 1040, line 20b or U.S. 1040A, line 13b.....
<b>15.</b>	Income earned while a resident of a renaissance zone. <b>Name of zone:</b> _____
<b>16.</b>	Michigan state and local income tax refunds received in 1999 that are included in MI-1040, line 10. ....
<b>17.</b>	Miscellaneous subtractions (see p. 17). <b>Describe:</b> _____
<b>18.</b>	<b>Total subtractions.</b> Add lines 8 through 17. Enter here <i>and</i> on MI-1040, line 13.....

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# Michigan MI-1040

## Additions and Subtractions

## Schedule 1

If you have additions to or subtractions from your adjusted gross income as reported on your U.S. *1040*, *1040A* or *1040EZ* you must complete *MI-1040 Schedule 1* and attach it behind your MI-1040 form.

Please **separate** your MI-1040 and MI-1040 Schedule 1 at the perforation. Assemble your returns and attachments and staple in the upper left corner. A sequence number is printed in the upper right corner of the following forms to help you assemble them in the correct order behind your MI-1040 form.

- MI-1040 Schedule 1
- Direct Deposit of Refund (form 3174)
- Nonresident and part-year resident (Schedule NR)
- Farmland credit (MI-1040CR-5)
- Property tax credit (MI-1040CR or MI-1040CR-2)
- College tuition credit (Schedule CT)
- Historic Preservation Tax Credit (3581)
- Federal schedules (see Table 1 on page 8 of the MI-1040 instruction booklet)
- Schedule of Apportionment (MI-1040H)

## Important News for 1999

### Pensions

For tax year 1999, pension benefits included in adjusted gross income (AGI) from a private pension system or an IRA are deductible to a maximum of \$34,170 on a single return or \$68,340 on a joint return.

Senior citizens age 65 or older may deduct part of their interest, dividends and capital gains that are included in AGI. For 1999, the dividend, interest and capital gains deduction is limited to a maximum of \$7,620 on a single return or \$15,240 on a joint return, and must be reduced by the pension subtraction.

### Historic Preservation Tax Credit

Beginning in the 1999 tax year, a nonrefundable credit is available to owners or longterm lessees of qualified historic resources who undertake rehabilitation projects. To be eligible for the credit, the rehabilitation project must be certified by the State Historic Preservation Office of the Michigan Historical Center and a Historic Preservation Tax Credit Claim (form 3581) must be filed. For information regarding certification, please visit the web site [www.sos.state.mi.us/history/preserve](http://www.sos.state.mi.us/history/preserve). Form 3581 is available from any of the sources listed on page 6.

### Use Tax

You may pay use tax that you owe for the 1999 tax year on your 1999 MI-1040, line 30. See page 11 for more information on the use tax.

If you have questions call 1-800-487-7000. **Deaf, hearing or speech impaired persons** should call 517-373-9419 (TTY) for assistance.

Information and forms are also available on our website at: [www.treasury.state.mi.us](http://www.treasury.state.mi.us)